

December Outturn**Analysis of actual variation to Budget****Employee**

Savings from Staff Vacancies and reduced hours. Removal of one post from establishment
Superannuation budgeted at 19.5%. Actual payment 18%

Underspend**Property costs**

Additional repairs and maintenance required of £5K. Additional rates of £3K.

Overspend**Transport Costs**

No Variance

Overspend**Supplies and Services**

Additional costs of hospitality incurred which is partly recharged. Purchase of Equipment no budget.

Overspend**Administration**

Additional postage costs incurred as a result of recent European Election.
Costs recharged to constituent authorities. Additional legal fees this year

Overspend**Computer Equipment**

Additional £8K of IT costs above budget. Other IT costs refunded from Ministry of Justice.

Overspend**Third Party Payments**

Additional payments to councils for enhanced salary payments to Board members

Overspend**Support Services**

Outturned on budget

Income

Additional income from constituent authorities in relation to additional Election costs incurred by VJB.
Income of £18K from Ministry of Justice to offset IT costs of £20K.

Underspend**Underspend**

CENTRAL SCOTLAND VALUATION JOINT BOARD

SummaryDecember Outturn

	Budget 2009/10 £	Budget to 31 Dec 09 £	Actual @ 31 Dec 09 £	Outturn @ 31 March 10 £
Employee Costs				
Gross Salaries	1,597,300	1,228,324	1,204,015	1,580,080
Employer's Superannuation	309,020	237,636	208,624	271,290
Employer's National Insurance	123,800	95,202	94,934	123,450
Overtime	0	0	2,596	2,600
SMP	0	0	(265)	0
Canvassers	10,000	7,500	5,217	10,000
Occupational Sick Pay	0	0	10,509	0
Superannuation Annual Charges	17,630	11,749	11,216	16,840
Severance Payments	0	0	3,762	3,760
Staff Advertising	0	0	1,290	1,290
Employee Training	6,500	4,875	3,665	5,500
Conf. Exp. & Subsistence	1,500	1,125	1,172	1,500
Other Employee Costs	3,000	2,250	487	1,500
	2,068,750	1,588,661	1,547,222	2,017,810
				(50,940)
Property Costs				
Repairs & Maintenance	9,000	6,750	12,651	14,000
Heat & Light - Gas	1,700	1,275	884	2,400
Heat & Light - Electricity	12,540	9,405	5,647	10,500
Property Rental	136,000	102,000	123,602	136,000
Service Charge	11,460	8,595	13,423	11,460
Rates & Water	62,830	62,830	65,960	65,960
Water Charges	6,000	4,500	4,657	6,200
Cleaning Materials	1,000	750	2,461	1,500
Cleaning Services	13,640	10,230	7,862	13,640
Insurance	2,250	2,250	0	2,400
	256,420	208,585	237,147	264,060
				7,640
Transport Costs				
Staff Travelling Expenses	22,000	16,918	16,983	22,000
Car Allowances	14,430	11,097	11,097	14,430
	36,430	28,015	28,080	36,430
				0
Supplies and Services				
Equipment	0	0	4,422	5,170
Furniture	500	375	0	0
Removal Charges	0	0	254	260
Equipment Maintenance	0	0	304	300
Equipment Rental	0	0	847	850
Bottled Water	1,200	900	761	1,000
Hospitality	1,000	750	1,712	2,000
Clothing	300	225	150	300
	3,000	2,250	8,450	9,880
				6,880
Administration				
Office Equipment	0	0	627	630
Office Equipment Maintenance	5,000	3,750	7,233	7,300
Printing	9,000	6,750	9,612	9,700
Photocopying	3,000	2,250	(728)	6,000
Stationery	11,000	8,250	17,362	18,500
Publications	5,000	3,750	6,501	6,500
Advertising	5,000	3,750	1,708	2,000
Insurance	12,570	9,218	15,229	12,830
Professional Fees	0	0	176	180
Postages	87,500	65,625	104,369	123,500
Telecommunications	10,000	7,500	13,537	14,000
Mobile Phones	0	0	10	10
Legal Fees	6,000	4,500	8,367	12,000
Subscriptions	0	0	110	110
Miscellaneous Supplies	500	250	742	750
	154,570	115,593	184,855	214,010
				59,440

	Budget 2009/10 £	Budget to 31 Dec 09 £	Actual @ 31 Dec 09 £	Outturn @ 31 March 10 £
Computer				
Computer Hardware Purchase	2,000	1,500	764	1,400
Disaster recovery	24,130	18,098	21,636	28,390
Computer Hardware Maintenance	3,540	2,655	7,859	5,130
Computer Software Purchase	1,000	750	5,032	5,040
Computer Software Maintenance	56,930	42,698	56,679	61,220
Computer Peripherals	1,000	750	392	500
Computer Consumables	1,000	750	209	500
Computer Services	32,260	24,195	51,896	48,140
	121,860	91,396	144,466	150,320
				28,460
Third Party Payments				
Other Local Authorities	0	0	880	8,000
Payments to Contractors	5,000	3,750	348	350
Electoral Administration Act	0	0	0	0
Accounts Commission - Audit Fees	9,550	7,162	(1,000)	9,550
	14,550	10,912	228	17,900
				3,350
Support Services				
Personnel Services	23,340	0	0	23,340
Financial Services	27,580	0	0	27,580
Clerking of the Board	9,480	0	0	9,480
	60,400	0	0	60,400
				0
TOTAL EXPENDITURE	2,715,980	2,045,412	2,150,448	2,770,810
				54,830
Income				
Other Grants	0	0	(15,514)	(18,010)
Valuation Roll - Sales	0	0	(115)	(120)
Electoral Roll - Sales	0	0	(50,622)	(60,050)
Sales	(8,000)	(6,000)	(902)	(1,000)
Interest on Revenue Balances	0	0	0	0
	(8,000)	(6,000)	(67,153)	(79,180)
				(71,180)
NET EXPENDITURE	2,707,980	2,039,412	2,083,295	2,691,630
				(16,350)